



27 December 2007

The Board of Directors  
**Compass Pacific Holdings Limited**  
Suites 1407-8, 14th Floor  
Great Eagle Centre  
23 Harbour Road  
Wanchai, Hong Kong

Dear Sirs


**COMPASS PACIFIC HOLDINGS LIMITED (the "Company")**  
**Circular in connection with the proposed Rights Issue and Whitewash Waiver**

We refer to the circular (the "**Circular**") dated and issued by the Company on 27 December 2007 in connection with, among others, the captioned matters.

Terms used in this letter have the same meanings as defined in the Circular unless the context otherwise requires.

We hereby consent to and agree not to withdraw our consent to the issue of the Circular with the inclusion of our letter and the references to our name in the form and context in which they respectively appear in the Circular.

Yours faithfully  
For and on behalf of  
ACCESS CAPITAL LIMITED



Alexander Tai  
Executive Director